

Rural Municipality of Torch River No. 488

Operating Budget for 2014

2013 Budget	2013 Actual	2014 Budget
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Cash Budget

FINAL

TAXES AND OTHER UNCONDITIONAL REVENUE

TAXES (Schedule 1)

General Municipal Tax Levy	2,033,839	2,021,045	2,152,653
Abatements and Adjustments	(5,000)	(7,357)	(9,000)
Discount on Current Years Taxes	(78,900)	(75,018)	(77,800)
Net Levy for Municipal Purposes	1,949,939	1,938,670	2,065,853
Penalty on Tax Arrears	12,700	18,835	12,800
Fire Levy	103,396	107,001	104,651
Total Taxes	2,066,035	2,064,506	2,183,304

UNCONDITIONAL GRANTS (Schedule 1)

Revenue Sharing	703,118	703,118	683,053
Organized Hamlets	8,456	8,456	8,287
Other			
Total Unconditional Grants	711,574	711,574	691,340

GRANTS -IN-LIEU OF TAXES (Schedule 1)

Federal	792	43,718	45,976
Provincial	46,801	400	1,688
Other			
Total Grants in Lieu of Taxes	47,593	44,118	47,664

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,825,201	2,820,199	2,922,308
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OPERATING AND CAPITAL REVENUE BY FUNCTION

OPERATING REVENUE

FEES AND CHARGES (Schedule 02)

Sale of:	Functional Area	2013 Budget	2013 Actual	2014 Budget
Gravel	Transportation	8,500	9,151	-
Maps	General Government	5,500	2,475	2,000
Tax Certificates	General Government	1,500	970	1,000
Culverts	Transportation	1,000	1,845	500
General Office Services	General Government	250	638	150
Custom Work	Transportation	960	43,018	800
Landfill Fees	Env & PH Services	22,000	23,396	25,400
Waste Collection Fees	Env & PH Services	100	820	700
Overweight Permits	Transportation	1,500	1,200	1,000
Other				
Rentals (land)	General Government	3,039	3,039	3,039
Hosting fees	General Government	1,000	960	480
Tax Enforcement Fees	General Government	1,000	945	1,500
Fines - Fire	Protective	-	175	-
PP - Playground Equip Donations	General Government	-	14,087	-
Insurance Claims	Transportation	-	10,984	-
Cemetary Donations	Env & PH Services	1,000	2,310	2,000
Total Fees and Charges		47,349	116,012	38,569

UTILITY REVENUE (Schedule 2)

Water	Utility	12,000	12,500	14,160
Sewer		-	-	-
Other Utilities (Specify)				
Total Utility Revenue		12,000	12,500	14,160

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MAINTENANCE AND DEVELOPMENT CHARGES (Schedule 2)

Road Maintenance and Restoration Agreements	Transportation	40,000	30,650	15,000
Building Permits	Planning & Devel	6,000	5,090	5,000
Development Charges	Planning & Devel	200	200	500
Appeals Fees	Planning & Devel	500	-	-
Total Maintenance and Development Charges		46,200	35,940	20,500

CAPITAL ASSET PROCEEDS (Schedule 2)

Capital Asset Proceeds	Transportation	-	(106,075)	21,000
Land Sales - Gain	General Government	-	-	-

INVESTMENT INCOME AND COMMISSIONS (Schedule 2)

Interest	General Government	12,000	19,042	16,200
Commissions	General Government	1,500	1,841	1,800
Dividends	General Government	650	1,918	1,000
Investment Revenue	General Government	-	-	2,800
Total Investment Income and Commissions		14,150	22,802	21,800

PDAP	Transportation			
GAS TAX	Transportation	83,000	83,089	83,000
SK WATERSHED - Channel Clearing	Transportation	7,130	7,130	13,000
PEST CONTROL	Env & PH Services	8,750	8,754	12,500
Total Conditional Grants		98,880	98,973	108,500

Total Operating Revenues		218,579	180,151	224,529
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CAPITAL REVENUE

CONDITIONAL GRANTS (Schedule 2)

Federal				
Provincial	Bridges			
	Transportation	-	242,254	397,600
Total Conditional		-	242,254	397,600

Total Capital Revenues		-	242,254	397,600
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OTHER REVENUES

Sask Lotteries				
TIP grants				
Donations- Hamlets	Transportation			
Donations - Culvert Project	Transportation			
Transfer In from Reserves	Transportation	-	-	150,000
Total Other Revenues		-	-	150,000

TOTAL REVENUES		3,043,780	3,242,604	3,694,437
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OPERATING EXPENDITURES

General Government (Schedule 3)

Wages & Benefits

Wages	Council & Comm. Mtgs.	24,900	24,525	26,400
	Administrator	48,003	48,003	56,000
	Assistant Administrators	33,500	36,200	80,050
	Casual Office Clerk	20,475	20,358	10,000
	Other - Hamlet Indemnity	400	400	400

Benefits	Council & Comm. Mtgs.- Mileage	6,000	7,506	7,850
	Administrator	10,366	10,307	11,453
	Assistant Administrator	7,690	7,094	17,687
	Office Clerk	5,120	4,552	1,840
	Other - WCB (council/janitor)	1,800	1,839	1,875
Subtotal Wages and Benefits		158,254	160,785	213,555

Professional/Contract Services

	Legal Fees	1,500	1,301	1,500
	Audit	8,025	7,525	8,000
	Assessment - SAMA & Bd Revision	29,780	29,831	35,340
	Advertising	500	214	500
	Printing	5,000	2,513	1,500
	Council Convention, Travel, meals & staff socials	10,400	8,671	9,500
	Staff Travel, Meals and Training	3,000	3,526	4,500
	Office Maintenance (Janitorial Contract)	2,600	2,200	2,600
	Insurance (General & Bond)	1,110	989	995
	Memberships/Subscriptions	6,000	5,277	6,000
	Hosting Charges/Fees	2,500	2,835	2,000
	Tax Enforcement/Collection	2,000	982	1,200
	Consulting Fees	500	470	-
	Contract for Postage Meters, Other Equipment	2,300	1,715	2,300
	Bank Charges & Past due Interest	200	453	300
	Elections & Other	-	-	3,500
Subtotal Professional Contracted Services		75,415	68,501	79,735

Utilities

	Heat	1,800	1,629	2,000
	Power	1,800	1,533	2,000
	Water	1,000	1,068	1,068
	Telephone	3,000	2,757	3,000
Subtotal Utilities		7,600	6,986	8,068

Maintenance, Materials and Supplies

	Stationary and Supplies	6,000	5,810	6,000
	Postage	5,000	4,015	3,000
	Office Furniture & Equipment	5,000	2,456	6,400
	Janitorial supplies	1,500	781	1,000
	Software (support, Renewals, Upgrades)	7,000	5,368	11,500
	Website	-	-	-
	Pharmaceutical and First Aid Supplies	700	545	200
	Long service awards	450	414	300
	Office Repair/Maintenance.	2,500	647	1,500
	Office Admin - HAMLETS	70	57	80
Subtotal Maintenance, Materials and Supplies		28,220	20,037	29,900

Grants and Contributions	50	-	-
Tangible Capital Asset Expenditures	4,000	-	54,000
Allowance for Uncollectable	1,000	-	4,000
Interest	-	-	-
Other			

Total General Government Expenditures

274,539	256,309	389,258
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Protective Services (Schedule 3)

Police Protection

Professional/Contract Service			
Justice Requisition	57,267	55,564	55,563
Insurance			
Memberships/Subscriptions			
Subtotal Policing Professional/Contract Service	57,267	55,564	55,563
Grants and Contributions	-	-	-
Tangible Capital Asset Expenditures			
Interest			
Other - Contract Services			
Subtotal Policing Protection	57,267	55,564	55,563

Fire Protection

Professional/Contract Services			
EMS Contract (911)	1,844	1,835	1,835
Travel & Conferences	1,500	371	1,500
Insurance	-	-	-
Advertising	180	-	100
Hamlets - fire protection	1,350	1,659	1,680
Subtotal Fire Professional/Contract Services	4,874	3,865	5,115
Grants and Contributions	87,200	91,965	94,108
Tangible Capital Asset Expenditures			
Interest			
Allowance for Uncollectable			
Other (Specify)	-	-	-
Subtotal Fire Protection	92,074	95,830	99,223
Total Protective Services	149,341	151,394	154,786

Transportation Services (Schedule 3)

Maintenance

Wages & Benefits			
Superintendent	63,660	63,660	71,427
Labourers	490,000	525,887	615,128
Superintendent - benefits	13,353	12,520	14,605
Labourers - benefits	111,600	103,499	135,200
Council Supervision	4,950	5,624	5,850
Subtotal Wages and Benefits	683,563	711,191	842,210
Professional Contract Services			
Engineering	-	-	-
Contracted Maintenance (snowplowing/mowing)	300	2,966	300
Advertising	190	84	300
Travel, Meals and Subsistence	750	3,283	1,500
Insurance/Vehicle Registration	32,000	53,299	45,000
Alarm System	1,975	2,193	2,300
Subtotal Professional/Contract Services	35,215	61,825	49,400
Utilities			
Heat	5,200	4,813	5,200
Power	5,800	5,902	6,000
Street Lights	3,550	3,264	3,600
Water			
Telephone/Radio Tower	3,000	2,888	3,300
Subtotal Utilities	17,550	16,866	18,100

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Maintenance, Materials & Supplies

Building Maintenance Materials & Supplies	1,850	1,186	1,500
Shop Supplies and Small Tools	12,080	13,499	15,450
Safety Supplies	500	3,645	4,000
Equipment/Machinery Repairs & Maintenance	172,052	99,140	234,000
Mechanic Tool Allowance	1,150	-	-
Fuel & Oil	355,500	348,334	365,100
Gravel/Sand	250,000	195,202	220,000
Trucking for Gravel	80,000	132,755	140,000
Culverts/Drainage	12,000	27,925	23,000
Surfacing Material/CaCl2	-	-	-
Road Construction	25,000	-	-
Road/Street signs	19,400	25,044	6,000
Bridge Repairs/Maintenance	1,000	244	700
Subtotal Maintenance, Materials and Supplies	930,532	846,975	1,009,750

Grants and Contributions

Tangible Capital Asset Expenditure - Equipment	404,100	434,743	403,850
Tangible Capital Asset Expenditure - Bridges	125,000	9,000	320,000
Tangible Capital Asset Expenditure - (Culverts >1000 mm)	-	39,148	250,000
Interest	300	-	-
Other (Specify)-			
Other (Specify)-			
Total Maintenance	2,195,960	2,119,747	2,893,310

Total Transportation Services

2,195,960	2,119,747	2,893,310
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Environmental Health Service (Schedule 3)

Wages & Benefits

Municipal Force Wages-Garrick Landfill	30,000	29,684	37,842
Municipal Force Benefits	7,030	6,447	8,000
Subtotal Wages and Benefits	37,030	36,130	45,842

Professional Contract Services

Waste Collection/Disposal- GA & SH	3,000	2,487	2,700
Contracted Pest and Weed Control	47,350	25,899	42,900
Insurance	50	32	90
Subtotal Professional/Contract Services	50,400	28,419	45,690

Maintenance, Materials & Supplies

Repairs & Fuel	8,300	2,628	5,000
Waste Collection Supplies	6,000	5,389	6,000
Pest Control Supplies/Bait	-	1,395	800
Subtotal Maintenance, Materials & Supplies	14,300	9,411	11,800

Grants and Contributions (ADD Board)

Tangible Capital Asset Expenditures	6,500	6,132	7,500
Interest	-	-	-
Other (small tools and equipment)			

Total Environmental Health Service Expenditures

108,230	80,092	110,832
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Public Health and Welfare Services (Schedule 3)

Grants and Contributions (Clinic Subsidy)

Tangible Capital Asset Expenditures	25,000	6,748	15,100
Interest			
Other -Cemetery	1,000	2,310	2,000

Total Public Health and Welfare Expenditures

26,000	9,058	17,100
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Planning and Development Services

Professional/Contract Services

Building Inspection Fees	7,000	4,263	6,000
Planning & Zoning Costs	3,000	415	1,000
Advertising	1,000	323	1,000
Travel, meals, subsistence (appeal fees)	1,300	298	800
Memberships/Subscriptions- code book (2012)	300	40	100
Contracted Equipment Repairs			
Subtotal Professional/Contract Services	12,600	5,339	8,900

Grants and Donations

Tangible Capital Asset Expenditures -

Other (

Other (

6,000	8,239	18,404

Total Planning and Development Expenditures

18,600	13,578	27,304
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Recreation and Cultural Services (Schedule 03)

Professional/Contract Services

Travel, Meals & Subsistence

Contracted Repairs

Pruden's Point - Beach Project

Library Requisition

Subtotal Professional/Contract Services

-	-	-
-	-	-
17,500	16,500	17,500
17,500	16,500	17,500

Grants and Contributions - Library Hours

Grants and Contributions - R&C Grant

Tangible Capital Asset Expenditures

Interest

Allowance for Uncollectable

Other (

1,050	781	1,000
		20,000

Total Recreation and Cultural Expenditures

18,550	17,282	18,500
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Utilities - water & sewer

Wages & Benefits

Municipal Force Wages

Municipal Force Benefits

Subtotal Wages and Benefits

3,650	3,678	3,700
3,650	3,678	3,700

Professional/Contract Services

Travel, Meals, Subsistence

Insurance

Contracted Repairs (Building, Equipment)

Laboratory Testing

Other (Specify)

Subtotal Professional/Contract Services

910	484	870
910	484	870

Utilities

Heat

Power

Telephone

Subtotal Utilities

500	621	800
5,000	4,465	5,300
-	-	-
5,500	5,086	6,100

Maintenance, Materials and Supplies

Stationary and Postage

Building Maintenance Materials & Supplies

Shop Supplies and Small Tools

Chemicals

Gravel/Sand

Subtotal Maintenance, Materials and Supplies

600	513	650
4,900	7,257	6,000
2,000	1,561	1,500
7,500	9,332	8,150

Grants and Contributions

Tangible Capital Asset Expenditures

Interest

Allowance for Uncollectable

Other (Specify)

Total Utilities Expenditures

17,560	18,580	18,820
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Reserves

Transfer to Reserves

65,000	386,047	48,000
65,000		48,000

Total Transfers to Reserves

TOTAL OPERATING EXPENDITURES

2,873,780	2,666,040	3,677,911
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CHANGE IN NET-FINANCIAL ASSETS

(Revenues Minus Expenditures)

170,000	576,564	16,526
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Operating Surplus/Appropriated Fund Usage

Operating Fund Usage

Appropriated Fund Usage

170,000	576,564	16,526

TOTAL CASH SURPLUS/(DEFICIT)

170,000	576,564	16,526
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Accrual Budget

TOTAL CASH SURPLUS/(DEFICIT)

170,000	576,564	16,526
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Long Term Debt

Less: Long Term Debt Issue
 Add: Long Term Debt repayment

-	-	-
-	-	-

Municipal Reserves

Less: Operating Fund Usage
 Appropriated Fund Usage

(170,000)	(576,564)	(16,526)
-	-	-

Tangible Capital Asset Transactions

Add: Acquisition of Tangible Capital Assets:
 (Section 1)

Gen. Gov't	4,000	-	54,000
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Transportation	529,100	482,890	973,850
Environ. Health	-	-	-
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	-	300
Utilities	-	-	-
<i>Subtotal</i>	533,100	482,890	1,028,150

Less: Amortization of Tangible Capital Assets:
 (Section 2)

Gen. Gov't	3,290	3,289	3,289
Prot. - Policing	-	-	-
Prot. - Fire	-	-	-
Transportation	537,280	536,290	554,452
Environ. Health	-	1,251	1,281
Public Health	-	-	-
Planning & Devel.	-	-	-
Recreation	-	-	-
Utilities	-	23,645	23,645
<i>Subtotal</i>	540,570	564,475	582,667

Less: Proceeds on disposal of tangible capital assets - (21,000)
 Add: Gain on the disposal of tangible capital assets
 Add: Loss on the disposal of tangible capital assets

-	-	(21,000)
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Net of Tangible Capital Asset transactions

(7,470)	(81,585)	424,483
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Excess (Shortage) of capital expenditures over expense

332,531	1,071,543	457,535
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Other Non-Financial Asset Transactions

Add: Acquisition of supplies inventories
 Acquisition of prepaid expenses
 Less: Consumption of supplies inventories
 Use of prepaid expenses
 Excess (Shortage) of expenditures over expenses

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Budgeted Surplus (Deficit) with Amortization

332,531	1,071,543	457,535
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Approved By Council on the 9th day of May, 2014

REEVE

ADMINISTRATOR